

# APRIL 23, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met April 23, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 26, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the March 23, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 10:45 a.m.

County Assessor, Susan Rogers met with the Board to discuss the list of properties for valuation corrections. The corrections are due to posting in the CAMA program which has the Marshal Swift costing and the roll over into the MIPS program for taxes. The problems were due to old coding numbers not transferring. The issues were discovered after the March 19, 2012 deadline. The total amount of valuation that is reflected is 86,625.00. A total of 14 properties were affected. **A motion was made by Brown and seconded by Combs to approve the list of property valuations due to clerical errors. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

The Board discussed with Rogers the TERC Hearing held last week. Rogers reported the hearing went much better than last time. Rogers noted the protest was on the 2010 tax year's value and not on the 2011 tax year's value. The time frame was past to protest the 2011 values. Rogers noted she will be going out to view farm ground to check for tape irrigation systems as these are not visible by GPS. Rogers requested the use of a vehicle. Discussion was held regarding the gas for the vehicle. It was determined to charge it at C&M in Nelson.

A hearing was held at 11:00 a.m. to hear any comments regarding the Tax Exempt Status for the 2012 Tax Year. A list of applications was received by the County Assessor and a list is available. Rogers reviewed with the Board each application.

**A motion was made by Combs and seconded by Corman to deny the application for the Nelson VFW due to being disbanded. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Brown and seconded by Combs to approve the applications submitted for Tax Exempt Status by Qualifying Organizations as listed below. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

- 1. B.P.O. Elks Lodge #2197-Parcel #403.00 & 404.00, Part of Lot 17 & all of Lot 18, Part of Lot 19 & all of Lots 20 & 21, Block 45, Original Town of Superior.**
- 2. Bethany Lutheran Church-Parcel #2341.00, Part of the NW1/4 of the NW1/4 & Part of Lot 1, 1<sup>st</sup> Addition to Ruskin.**
- 3. Brodstone Memorial Hospital-Parcel #'s 1165.00, 1166.00, 1168.00, 1169.00, 1170.00 & 1171.00, Part of Lots 2 & 3 and Part Lot 4, Block 6, all of Block 7 and all of Lots 1 & 3 and Part of Lot 2, Block 8 and Parts of vacated Montana Street and Washington Street, Superior, NE and Wheeler's Sub of Outlots 18-21 & Part of Lots 9, 10 & 11, Block 48, Nelson, NE**
- 4. Brodstone Memorial Hospital-Parcel #1172.00, Lot 4, Block 8, Hunter's 1<sup>st</sup> Addition, Superior, NE**
- 5. Church of Christ, Superior-Parcel #582.00 & 663.00, Lot 9 & Part of Lots 10, 11 & 12, Block 19 & Lot 5, Block 29, East Superior, Superior, NE**
- 6. Church of Christ, Nelson-Parcel #1642.00, Lots 13, 14 & 15, Block 3, Storer's Park Addition to Nelson, NE**
- 7. Church of the Nazarene-Parcel #480.00, 483.00 & 725.00, Lots 3 & 4, Block 4; Lots 9, 10, 11 & 12, Block 4; S1/2 of Lots 5 & 6, Block 35, East Superior, Superior, NE**
- 8. Eran Geran Post #187 American Legion- Parcel #4440.00, 1298.00, 1300.05 & 1307.02, Part of SW1/4 24-1-7; Tract 4 Annex Part W1/2E1/2NW1/4 25-1-7 and Tract 2 Annex Part SW1/4 24-1-7**

9. First Baptist Church of Superior- Parcel #91.00 & 147.00, Lots 8 & 9 and N1/2 Lot 10, Block 12 and Lots 13, 14, 15, 16, 17 & 18, Block 19, Original Town Superior, NE
10. First Community Church, Parcel #2498.00, Lot 7, Block 12 and Lots 8, 9 & 10, Block 2, Original Town of Oak, NE
11. First Methodist Church- Parcel #260.00 & 113.00, Lots 10, 11 & 12 Block 31, Original Town of Superior and Part of Lots 6 & 7, Block 1, Lesh's Subdivision of Superior.
12. First United Presbyterian Church, Parcel #159.00, Lots 1-6, Block 21, Original Town of Superior.
13. Fraternal Order of Eagles #3101-Parcel #389.00 & #390.00, Part of Lots 21 thru 25, Block 44, Original Town of Superior.
14. Grace Community Evangelical Free Church of Superior-Parcel #128.00, #261.00 & #261.01, Lots 1 & 2, East ½ of Lots 5&6, Part of Lot 3, Block 32, Original Town of Superior.
15. Head Start & Family Development Program Inc.-Parcel #221.00 & #341.00, Lot 15, Part of Lots 13 & 14, Block 27, Original Town of Superior and Part of Lot 3, Block 38, Original Town of Superior.
16. Kent Kailey Post #45 American Legion-Parcel #1868.00, Lots 8, 9 & 10, Block 11, Original Town of Lawrence.
17. Living Faith Fellowship Inc,-Parcel #323.00, #475.00 & #324.00, Part of Lot 9 & all of Lots 10 & 11, Block 37, Original Town of Superior and Lot 10 except West 3' of Block 3, East Superior.
18. Mid-Nebraska Foundation, Inc.-Parcel #386.00 & #407.00, South 23' of Lots 11 & 12, Block 44, Original Town of Superior and Part of Lots 1 & 2, Block 46, Original Town of Superior.
19. Nelson Community Church of Christ-Parcel #1642.00, Lots 13, 14 & 15, Block 3, Storer's Park Addition to Nelson.
20. Nelson Lodge #77 AF&AM-Parcel #1463.00, Lots 3 & 4, Block 24, Original Town of Nelson.
21. Our Redeemer Evangelical Lutheran Church-Parcel #143.00, Lot 6 & part of Lot 5, Block 19, Original Town of Superior.
22. Sacred Heart Church Inc.-Parcel #1835.00, 1841.00 & 1998.00, Lots 1 thru 6, Part of Lot 13, Block 7, All of Block 8, Original Town of Lawrence and Pt of SE1/4 ,19-4-8.
23. Sacred Heart Church of Nelson-Parcel #1320.00, Lots 1, 2,3,10,11 & 12, Block 1, Original Town of Nelson.
24. Salem Lutheran Church Inc.-Parcel #4866.00, Part of the NW1/4 of 24-2-7.
25. Simic Recreation Association-Parcel 581.00, Part of Lot 7 & all of Lot 8, Block 19, East Superior.
26. St. Josephs Church of Superior-Parcel #810.00, Part of Lots 1,2 &3, Block 5, North Superior.
27. St. Mark's Lutheran Church-Parcel #2334.00, Lots 12 & 13 and Part of Lot 14, Ruskin 1<sup>st</sup> Addition, Outlots 1.
28. St. Paul's Lutheran Church-Parcel #2098.00, #2099.00 & #2100.01, SW1/4 of Lot 7 & all of Lots 8,9,10,11,12&13, Original Town of Hardy.
29. St. Stephens Church Inc.-Parcel #5820.00 & #5828.00, Part of SW1/4 5-3-8 & Part of SE1/4 6-3-8.
30. Superior Community Corporation-Parcel #225.00, Lots 1,2,3,4,&5, Block 28, Original Town of Superior.
31. Superior Lodge #121 AF&AM-Parcel #304.00, E.35' of Lots 10, 11 & 12, Block 36, Original Town of Superior.
32. The Centennial Lutheran Church U.A.C.-Parcel #988.00, N30' of Lot 4 & all of Lots 1, 2 & 3, Block 26, North Superior.
33. Union Church of Hardy-Parcel #2093.00, Lots 7, 8 & 9, Block 8, Original Town of Hardy.
34. Veterans of Foreign Wars-Parcel #1063.00 & #1064.00, Lots 43 & 44, Lots 45 & N.40' Lot 46, South Superior.

A motion was made by Brown and seconded by Combs to temporarily deny the application by Prayer Center-Parcel #1543.00 & #1595.00, Lots 7, 8 & 9, Block 41, Original Town of Nelson and Lots 1,2,3,4,7,8,9,10 & Part of Lot 3 & 11, Block 47, Wheelers Sub of Outlots 18-21, Nelson as more information is needed. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

Discussion was held regarding the bidding for Contract Appraisal Services for Lawrence & Nelson. No date is set at this time.

Vicki Ensign, County Treasurer was present for the hearing for the Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations.

**A motion was made by Brown and seconded by Combs to approve an application by the Good Samaritan Society-Superior for a 2005 Chevrolet Minivan used to transport residents of Victorian Legacy Assisted Living to appointments, run errands for Assisted Living and occasionally used to transport staff to workshops. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Combs and seconded by Corman to approve an application for Exemption by Mid Nebraska Individual Services for a 2005 Ford Freestar Van used for the express purpose of transporting clients to medical appointments, to and from their homes to the training area and outings and also to supervise clients in job placements in the community. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 11:35 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk